SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW & PARLIAMENTARY AFFAIRS DEPARTMENT
GANGTOK

No. 11(656)L&PAD/2021/61 **Dated: 25.03.2025**

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 26th day of February, 2025 is hereby published for general information:-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2025

(ACT NO. 01 OF 2025)

AN

ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

BE it enacted by the Legislature of Sikkim in the Seventy-sixth Year of the Republic of India as follows:

Short title and commencement

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2025.

(2) It extends to the whole of Sikkim.

(3) It shall come into force on the date of its publication in the Official Gazette.

Amendment of section 4

2. In the Sikkim Motor Vehicles Taxation Act, 1982 (hereinafter referred to as the "said Act", in section 4, for the existing sub-section (1-B), the following shall be substituted, namely:-

"(1-B) The State Government may, by notification in the Official Gazette, from time to time, increase the rate of additional tax as specified in Schedule II for imposing an additional tax on registration of vehicles."

Substitution of Schedule II

3. In the Principle Act, for Schedule II, the following new Schedule shall be substituted, namely:-

"Schedule II

1. Additional Tax applicable on registration of new vehicle as per the Invoice Cost of the vehicle:-

(1) Registration of all private, government vehicles and public sector undertaking including two-wheelers (non-transport) shall be:-

(a)	vehicles costing upto Rs. 2 lakhs	1%
(b)	vehicles costing between Rs. 2 lakhs upto 4 lakhs	2%
(c)	vehicles costing between Rs. 4 lakhs upto 10 lakhs	3%
(d)	vehicles costing between Rs. 10 lakhs upto 25 lakhs	4%
(e)	vehicles costing between Rs. 25 lakhs upto 50 lakhs	5%
(f)	vehicles costing above Rs. 50 lakhs	6%

(2) Registration of commercial Vehicles:-

(a)	all taxis and all goods vehicle (below 10 lakhs)	1 %
(b)	all taxis and all goods vehicle (above 10 lakhs)	2 %
(c)	stages carriages (buses)	2%
(d)	educational institute buses and buses owned by company and private organization	3 %

(3) Registration of private service vehicles (omni bus registered as non transport vehicle) 3%

(4) Registration of Tractors or Trailers or Cranes or other equipment's. 3%

(5) Registration of Ambulance or Fire tenders or Public Utility vehicles. 2%

2. Additional tax applicable to Sikkim registered vehicles and brought for registration for transfer of ownership or replacement and allotment of new registration mark:-

1. All vehicles including transport and non transport;

(a) Motor cycle and motor cycle combinations:-

(i)	engine capacity up to 80 cc	1000/-
(ii)	engine capacity above 81 cc to 170 cc	1500/-
(iii)	engine capacity above 171 cc to 250 cc	2000/-
(iv)	engine capacity above 251 cc to 350 cc	2500/-
(v)	engine capacity above 351 cc 500 cc	4500/-
(vi)	engine capacity above 500 cc	7500/-

(b) Motor cars:-

(i)	engine capacity up to 900 cc	10000/-
(ii)	engine capacity above 901 cc to 1490 cc	15000/-
(iii)	engine capacity above 1491 cc to 2000 cc	20000/-
(iv)	engine capacity above 2001 cc	25000/-

3. Additional tax shall also be applicable to vehicles registered in other States and brought to Sikkim for registration based on NOC from other States at the rate of 50% of the rates specified at Sl. no. 2 of Schedule II above.

4. In case the vehicles are bought from vehicle dealers from outside the State, in spite of the vehicle dealers being available in the State of Sikkim, Additional Tax at the rate of 50% more than that specified in Sl. no. 1 of Schedule II shall be levied.

5. No Additional Tax shall be levied on commercial electric or hybrid or battery-operated vehicles.

6. On non-transport electric or hybrid or battery-operated vehicles, Additional Tax shall be levied at the rate of 1 percent of the cost of vehicle as per invoice."

SURAJ CHETTRI (SSJS)
L.R.-cum-SECRETARY
LAW & PARLIAMENTARY AFFAIRS DEPARTMENT